
STATUTORY INSTRUMENTS

2020 No. 1559

The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020

PART 1

**PROVISIONS IMPLEMENTING ARTICLE 8
OF THE NORTHERN IRELAND PROTOCOL**

**Amendments to the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.)
(EU Exit) Regulations 2019**

87. In regulation 9(1) (amendments to regulation 6)—

(a) after paragraph (3) insert—

“(3A) At end of paragraph (2)(a) omit “or”.”;

(3B) After paragraph 2(a) insert—

“(ab) the entry into Great Britain of excise goods from Northern Ireland where those goods have been exported from an EU Member State to Great Britain and began their journey in an EU Member State;”.”.

Commencement Information

11 Reg. 87 in force at 31.12.2020 immediately before IP completion day, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020, Section 87.